

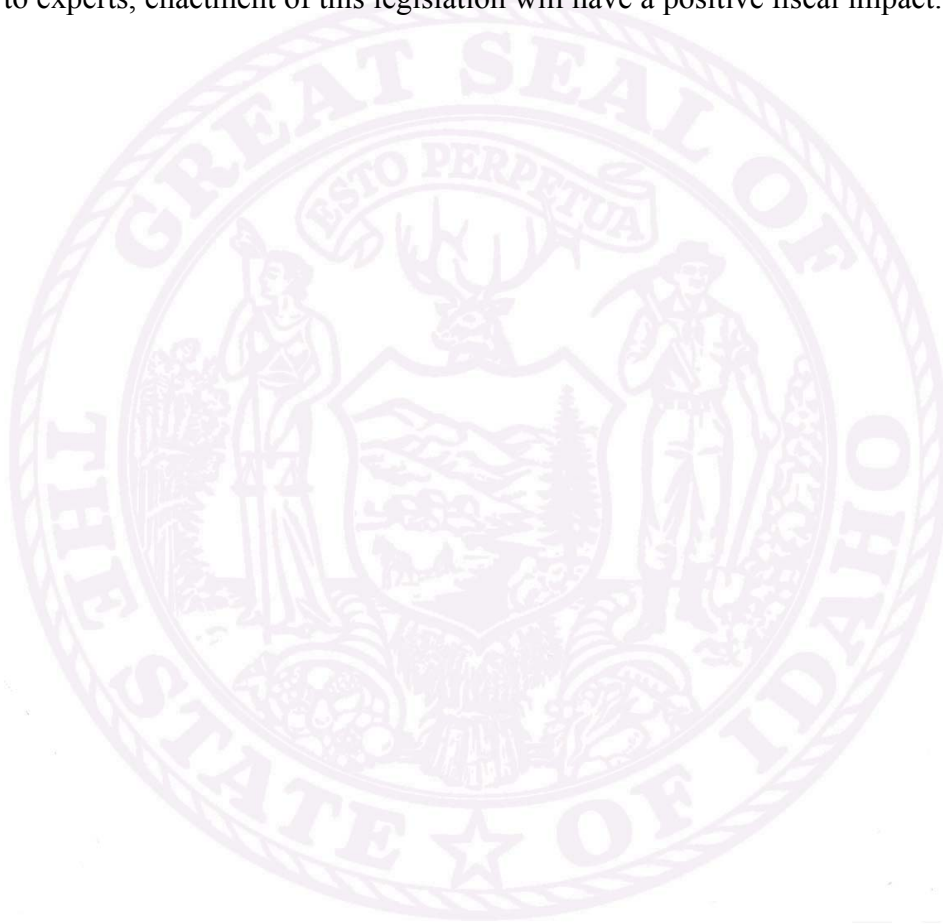
STATEMENT OF PURPOSE

RS20422

According to recent studies, it is estimated that Idaho loses roughly \$30 million a year in revenue from unpaid taxes on internet purchases. The Purpose of this legislation is to direct the Idaho State Tax Commission to modify the Idaho Individual Income Tax Return Form 40 to encourage the reporting of purchases made online.

FISCAL NOTE

According to experts, enactment of this legislation will have a positive fiscal impact.



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